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HOUSE BILL 689

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Daniel P. Silva

AN ACT

RELATING TO TAXATION; REQUIRING THAT MAIL BE POSTMARKED BY THE UNITED STATES POSTAL SERVICE OR AN AUTHORIZED THIRD-PARTY CARRIER IN ORDER TO BE CONSIDERED TIMELY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-38-83 NMSA 1978 (being Laws 1973, Chapter 258, Section 123) is amended to read:

"7-38-83. TIMELINESS. --

A. When the last day for performing an act falls on a Saturday, Sunday or a legal state or national holiday, the performance of the act is timely if performed on the next succeeding day [~~which~~] that is not a Saturday, Sunday or a legal state or national holiday.

B. All acts required or permitted to be done by mail are timely if postmarked or canceled by the United States

underscored material = new
[bracketed material] = delete

underscored material = new
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1 postal service or other legally authorized third-party carrier
2 on the required date. "

3 Section 2. EFFECTIVE DATE.--The effective date of this
4 act is July 1, 2003.

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